CERTIFICATE OF SERVICE

I, Lisa L. Coggins, Esquire, hereby certify that on this 21st day of December, 2006, I caused one copy of the foregoing *Certification of No Objection Regarding Docket No. 13847* to be served upon the following parties in the manner indicated:

SEE ATTACHED SERVICE LIST

Upon penalty of perjury I declare that the foregoing is true and correct.

/s/ Lisa L. Coggins Lisa L. Coggins (No. 4234)

SERVICE LIST

By Hand Delivery:

David M. Klauder, Esq. Office of the U.S. Trustee 844 King Street, Room 2207 Wilmington, DE 19801

Laura Davis Jones, Esquire James O'Neill, Esquire Pachulski Stang Ziehl Young Jones & Weintraub LLP 919 Market Street, 17th Floor Wilmington, DE 19801

Marla Rosoff Eskin, Esquire Campbell & Levine, LLC 800 N. King Street, Suite 300 Wilmington, DE 19801

Michael R. Lastowski, Esquire Duane Morris, LLP 1100 N. Market Street, Suite 1200 Wilmington, DE 19801-1246

Steven M. Yoder, Esquire The Bayard Firm 222 Delaware Avenue, Suite 900 Wilmington, DE 19801

Teresa K.D. Currier, Esquire Buchanan Ingersoll & Rooney 1000 West Street, Suite 1410 Wilmington, DE 19801

William J.A. Sparks, Esq. W.R. Grace & Co. 919 North Market Street Suite 460 Wilmington, DE 19801

By First Class Mail:

Warren H. Smith Warren H. Smith and Associates, P.C. Republic Center 325 N. St. Paul, Suite 1275 Dallas, TX 75201

James H.M. Sprayregen, Esquire James W. Kapp, III, Esquire Kirkland & Ellis 200 East Randolph Drive Chicago, IL 60601

Elihu Inselbuch, Esquire Rita Tobin, Esquire Caplin & Drysdale, Chartered 375 Park Avenue, 35th Floor New York, NY 10152-3500

J. Douglas Bacon, Esquire Latham & Watkins Sears Tower, Suite 5800 Chicago, IL 60606

Lewis Kruger, Esquire Stroock & Stroock & Lavan 180 Maiden Lane New York, NY 10038-4982

Scott L. Baena, Esquire Jay M. Sakalo, Esquire Bilzin Sumberg Baena Price & Axelrod LLP Wachovia Financial Center 200 South Biscayne Blvd., Suite 2500 Miami, FL 33131

Philip Bently, Esquire Kramer, Levin, Naftalis & Frankel LLP 1177 Avenue of the Americas New York, NY 10036

John C. Phillips, Jr., Esquire Phillips Goldman & Spence, P.A. 1200 North Broom Street Wilmington, DE 19806